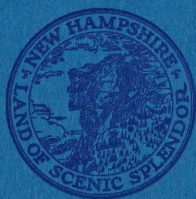


ANNUAL REPORT

For the Town of
LYMAN, N. H.



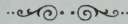
Year ending December 31, 1960

TOWN OF LYMAN, NEW HAMPSHIRE

ANNUAL REPORT

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1960



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NH
352.07
L97
1960

LYMAN TOWN OFFICERS

Fiscal Year 1960

Moderator

William H. Stephens, Jr.

Town Clerk and Treasurer

Bessie A. Patten Vera K. Welch, Act. Treas.

Clara Birch, Town Clerk, by Appointment

Selectmen

Durward D. Hubbard L. R. Welch Archie Birch

Tax Collector

William H. Stephens, Jr.

Supervisors of the Checklist

Myrtle Stephens Belle Trevena

Trustees of Trust Funds

1958	1959	1960
Stella Meserve	Marion Hubbard	Mildred Presby

Overseer of the Poor

Archie Birch

Library Trustees

Dorothy Richards Myrtle Stephens Lorretta Locke

Police Officer

Irwin Hood

Dog Police

Irwin Hood

Highway Agent

Joseph Richards

Town House Agent

William H. Stephens, Sr.

TOWN MEETING WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 14th day of March, 1961, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects:

Article 1. To choose all necessary town officers for the ensuing year.

Article 2. To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

Article 3. To see if the town will vote to raise and appropriate the sum of two thousand two hundred fifty dollars (\$2,250.00) for the repair of town highways for the ensuing year.

Article 4. To see if the town will vote to raise and appropriate the sum of two thousand two hundred fifty dollars (\$2,250.00) for the maintenance of its winter roads.

Article 5. To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of five hundred eighty-two dollars and twenty-five cents (\$582.25) for the same.

Article 6. To see if the town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expense of the highway department.

Article 7. To see if the town will vote to raise and appropriate the sum of one hundred and fifty dollars (\$150.00) for the compensation of the tax collector.

Article 8. To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the Blister Rust Control.

Article 9. To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the Lisbon District Nursing Association.

Article 10. To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) for the observance of Memorial Day.

Article 11. To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

Article 12. To see what sums of money the town will vote to raise and appropriate for the town officers' salaries and town officers' expenses.

Article 13. To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

Article 14. To see if the town will vote to raise and appropriate two hundred fifty dollars (\$250.00) on account of property fires.

Article 15. To see if the town will vote to raise and appropriate the sum of thirty-five dollars and fifty cents (\$35.50) for the White Mountain Region Association.

Article 16. To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of the town books.

Article 17. To see if the town will vote to raise and appropriate the necessary money to defray the town's share of the cost of the Federal Social Security benefits extended to the town employees.

Article 18. To see if the town will vote to raise and appropriate two hundred dollars (\$200.00) for the upkeep of the cemeteries in the town, as required by law.

Article 19. To see if the town will vote to raise and appropriate five hundred dollars (\$500.00) for the maintenance of its town bridges.

Article 20. To see if the town will vote to purchase any new equipment; and if so, to raise and appropriate the necessary money for the same; and if necessary, to authorize the selectmen to issue notes, or serial notes, on credit of the town, on such terms and at such rate of interest as may be necessary.

Article 21. To see if the town will authorize the selectmen to sell and dispose of any real estate acquired by the town by tax deeds.

Article 22. To see if the town will vote to adopt the non-partisan ballot system for the election of town officers.

Article 23. To see if the town will vote to discontinue the road leading to the George Clough property.

Article 24. To see if the town will vote to gravel the road on the east side of Dodge Pond by the cottages, and raise and appropriate money for the same.

Article 25. To see if the town will vote for a revaluation of the town, and raise and appropriate the sum of one thousand dollars (\$1,000.00) for the same.

Article 26. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

Article 27. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 21st day of February, one thousand nine hundred and sixty-one.

DURWARD D. HUBBARD

L. R. WELCH

ARCHIE BIRCH

Selectmen of Lyman

BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1961

	1960	1961
Town Officers' Salaries	\$ 800.00	\$ 800.00
Town Officers' Expenses	700.00	700.00
Election and Registration		150.00
Expense of Town Hall	150.00	150.00
Police Department		30.00
Fire Department	250.00	250.00
Health Dept., Health Officer, District Nurse, Overseer	75.00	75.00
Blister Rust	100.00	100.00
Town Road Maintenance, Summer	2,250.00	2,250.00
Town Road Maintenance, Winter	2,250.00	2,250.00
General Expense of Highway Dept.	2,000.00	2,000.00
T. R. A. Town's Share		582.25
Libraries	20.00	20.00
Town Poor		1,000.00
Old Age Assistance	1,100.00	1,100.00
Memorial Day	10.00	10.00
Cemeteries	200.00	200.00
White Mts. Regional Ass'n.		35.50
Employee's Retirement and Social Security	250.00	250.00
Interest on Temporary Loans	250.00	250.00
Compensation, Tax Collector	150.00	150.00
Insurance	600.00	600.00

DURWARD D. HUBBARD,

L. R. WELCH,

ARCHIE BIRCH,

Selectmen of Lyman

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1960

Land and Buildings	(282)	\$349,769.00
Electric Plants	(4)	48,974.00
House Trailers Used as Dwellings		
Stock in Trade		1,000.00
Boats and Launches	(36)	4,600.00
Horses	(25)	2,295.00
Cows	(187)	15,920.00
Other Neat Stock	(51)	3,300.00
Hogs	(3)	60.00
Fowls		
Gasoline Pumps and Tanks	(2)	250.00
Wood, Lumber, Logs, etc.		3,496.00
Total Gross Valuation, before		
Exemptions Allowed		\$429,637.00
Less Soldiers' Exemptions		5,200.00
Net Valuation on which Tax Rate is		
Computed		\$424,437.00
Set Valuation on Exempted growing		
wood and timber.		\$ 33,625.00

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire**

Summary of Findings and Recommendations

February 21, 1961

Board of Selectmen
Lyman, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1960, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets

December 31, 1959 — December 31, 1960

(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1959 and December 31, 1960, are presented in Exhibit A-1. As indicated therein, the Surplus increased from \$1,363.64 to \$1,565.74 during 1960.

Analysis of Change in Financial Condition

(Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increase In Surplus

Net Budget Surplus	\$ 207.64
Decrease in Tax Collector's Excess Remittance of Prior Year	3.00
	<hr/> \$ 210.64

Decrease in Surplus

Increase in Accounts Payable	\$.50
Decrease in Cash in Hands of Town Clerk	8.54
	<hr/>
Net Increase in Surplus	\$ 202.10

Comparative Statement of Appropriations and Expenditures-Estimated and Actual Revenues:

(Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1960, are presented in Exhibits A-3 and A-4. As indicated by the budget summary Exhibit A-4 a net unexpended balance of appropriations of \$527.82, less a revenue deficit of \$322.18, resulted in a net budget surplus of \$207.64.

Summary of Receipts and Expenditures

(Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1960, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1960 is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and pay-rolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Current Surplus:

Inasmuch as there were no outstanding notes or bonds on December 31, 1960, the surplus of \$1,565.74, as heretofore referred to, represented the current surplus of the Town on that date.

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director

**Division of Municipal Accounting
State Tax Commission**

JOSEPH W. BOUDREAU, Auditor

O. MAURICE OLESON, Auditor

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 21, 1961

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1960. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1960, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER

Director,

**Division of Municipal Accounting
State Tax Commission**

Joseph W. Boudreau, Auditor

O. Maurice Oleson, Auditor

Sheets **As of Dec. 31, 1959 and Dec. 31, 1960**

Liabilities **Dec. 31, 1959** **Dec. 31, 1960**

Accounts Payable:

Social Security	\$ 111.08	\$ 111.58
Withholding Tax	28.40	72.20
	<hr/>	<hr/>
	\$ 139.48	\$ 183.78

Due Town Official:

Tax Collector, Excess Remittance	3.00	4.00
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Due State of N. H.:

State Head Taxes and

Penalties:

Uncollected	80.00	50.00
Coll., not remitted	82.00	116.50

Yield Taxes:

Uncollected	124.71	59.66
Coll., not remitted	89.37	160.89
	<hr/>	<hr/>
	376.08	387.05

Class V Highways: 696.43

Due School District:

Balance of Appropriation	7,857.91	7,584.42
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Total Liabilities	<hr/>	<hr/>
	\$9,072.90	\$8,159.25

Surplus	<hr/>	<hr/>
	1,363.64	1,565.74

Grand Total	<hr/>	<hr/>
	\$10,436.54	\$ 9,724.99

EXHIBIT A-2**TOWN OF LYMAN****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1960

Surplus, December 31, 1960	\$ 1,565.74
Surplus, December 31, 1959	1,363.64
	<hr/>
Increase in Surplus	\$ 202.10

Factors Affecting Change in Financial Condition

Increases in Surplus:

Net Budget Surplus	\$ 207.64
Decrease in Tax Collector's Excess Remittance of Prior Year	3.00
	<hr/>
	\$ 210.64

Decrease in Surplus:

Increase in Accounts Payable	.50
Decrease of Cash in hands of Town Clerk	8.04
	<hr/>
	8.54
	<hr/>
Net Increase	\$ 202.10

F O R E S T F I R E

PREVENTION IS YOUR BUSINESS

Carelessness, HUMAN CARELESSNESS, causes nine out of 10 forest fires. Each year 200,000 fires burn over 30 million acres in the United States. This represents 5 per cent of our nation's woodlands being wasted each year. Every fire takes its toll. Floods follow; stream flow is affected; timber, buildings, grazing and wildlife are destroyed—all because MANY are CARELESS with fire in and near woodland. This can be remedied. YOU can put an end to this shameful waste! PREVENTION is YOUR business!

YOU, whether YOU be a farmer, homemaker, business or professional man or woman, municipal, state or federal official, clerk or woodsman can play an important part in the continuing and vital prevention program.

First—by setting a good example YOURSELF—being sensible and complying with the necessary laws and regulations governing the use of fire in and near woodlands.

Second—by using YOUR individual influence in your community and valued council with others in insisting and encouraging them to do likewise.

The following simple rules may be used as a guide both for YOU and for them.

1. Before burning, secure a permit from your local forest fire warden—the law requires it.
2. Be sure to properly supervise your burning—don't leave it.
3. Make certain your fire, camp or debris, is DEAD OUT before leaving it.
4. Don't throw down lighted matches, cigars and cigarettes or from moving vehicles—make sure they are out—use your ash tray.
5. Don't burn at home—use your town dump and save yourself much possible difficulty, both personal and financial.

Number of local fires—0

Number of acres burned—0

Number of permits issued—24

GERALD GROSS
District Chief

WM. H. STEPHENS, Jr.
Forest Fire Warden

EXHIBIT A-3

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1960

	Carried From 1959	Appro- priations 1960	Receipts and Reim- bursements	Total Amount Available	Expendi- tures 1960	Unexpended	Balances Overdrafts	Assets	Carried to 1961 Liabilities
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Officers' Salaries		800.00		800.00	921.30				
Tax Collector's Salary		150.00		150.00	150.00				
Town Officers' Expenses		700.00		700.00	534.67				
Election & Registration		250.00	2.64	252.64	390.81				
Town Hall & Other Town Buildings		150.00		150.00	85.72			138.17	
Police Department		35.00		35.00				64.28	
Fire Department		250.00	18.22	268.22	36.44			35.00	
Blister Rust		100.00	2.00	102.00	100.00			231.78	
Insurance		600.00		600.00	545.21			54.79	
Health Department		75.00		75.00	35.00			40.00	
Town Road Aid		584.99	627.01	1,212.00	881.87			330.13	
Town Maintenance - Summer		2,250.00		2,250.00	2,190.87			59.13	
- Winter		2,250.00		2,250.00	1,848.51			401.49	
General Expenses of Highway Dept.		2,000.00	84.20	2,084.20	2,487.63			403.43	
Class V Highways	696.43		3,051.53	3,747.96	3,588.59			159.37	
Libraries		20.00		20.00				20.00	
Old Age Assistance		1,100.00	21.50	1,121.50	1,100.95			20.55	
Town Poor		800.00		800.00	1,135.99			335.99	
County Poor			73.95	73.95					
Memorial Day		10.00		10.00	54.00			44.00	
Cemeteries		200.00		200.00	83.30			116.70	
Advertising & Regional		37.99		37.99	37.99				
Social Security & Retirement		250.00		250.00	170.43			79.57	
New Construction - Bridges		500.00		500.00	481.12			18.88	
Damages & Legal					227.33			227.33	
Temporary Loans			9,000.00	9,000.00	9,000.00				
Interest		250.00		250.00	186.45			63.55	
County Tax		715.79		715.79	715.79				
School District:									
1959-60 Appropriation	\$ 7,857.91			7,857.91	7,857.91				7,584.42
1960-61 Appropriation		12,084.42		12,084.42	4,500.00				
Overlay, Discounts and Abatements		482.12		482.12	544.63			62.51	
Bounties	\$ 82.00		65.50	(16.50)	371.50			388.00	
	\$ 82.00	\$26,645.31	\$12,946.55	\$48,064.20	\$40,337.96	\$ 1,862.55	\$ 1,332.73	\$ 388.00	\$ 7,584.42

**EXHIBIT A-4 Statement of Estimated
and Actual Revenues and Budget Summary**

Fiscal Year Ended December 31, 1960

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest on Taxes	\$ 200.00	\$ 217.71	\$ 17.71	\$
Interest and Dividends Tax	20.43			20.43
Savings Bank Tax	2.57	2.57		
Revenue from Yield Tax Sources	500.00	599.61	99.61	
Dog Licenses	125.00	158.22	33.22	
Rent of Town Property and Equipment	400.00	15.00		385.00
Motor Vehicle Permit Fees	900.00	946.47	46.47	
Sale of Tax Deeded Property	125.00			125.00
Added Taxes		8.00	8.00	
Taxes Committed Under Budgetary Requirements	11.99			11.99
Head Tax Commission		15.23	15.23	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,284.99	1,962.81	\$220.24	\$542.42

Budget Summary

Unexpended Balances of Appropriations	\$ 1,862.55	
Overdrafts of Appropriations	1,332.73	
	<hr/>	
Net Unexpended Balance of Appropriations		\$ 529.82
Estimated Revenues	\$ 2,284.99	
Actual Revenues	1,962.81	
	<hr/>	
Revenue Deficit		\$ 322.18
		<hr/>
Net Budget Surplus		\$ 207.64

EXHIBIT B-1**Town of Lyman Classified Summary of Receipts****Receipts****From Local Taxes:**

Current Year:

Property Taxes	\$ 23,521.42	
Poll Taxes	148.00	
Yield Taxes	361.57	
State Head Taxes	410.00	
	<hr/>	\$ 24,440.99

Prior Year's Levies:

Property Taxes	\$ 307.38	
Poll Taxes	27.89	
State Head Taxes	85.00	
Yield Taxes	606.68	
	<hr/>	1,026.95

Redemptions from Tax Sales	1,526.11	
Interest	217.71	
State Head Tax Penalties	15.00	
	<hr/>	\$ 27,226.76

From State of New Hampshire:

Old Age Assistance	21.50	
Savings Bank Tax	2.57	
Road Toll Refund	84.20	
Class V Highways	3,051.53	
Forest Fires	18.22	
Bounties	65.50	
Blister Rust	2.00	
Town Road Aid	627.01	
Refund - Ballots	2.64	
	<hr/>	\$ 3,875.17

and Expenditures Fiscal Year Ended Dec. 31, 1960**Expenditures****General Government:**

Town Officers' Salaries	\$	921.30	
Tax Collector's Salary		150.00	
Town Officers' Expenses		534.67	
Election & Registration		390.81	
Town Hall & Other Town Bldgs.		85.72	
		<hr/>	\$ 2,082.50

Protection of Persons and Property:

Fire Department	\$	36.44	
Blister Rust		100.00	
Bounties		371.50	
Insurance		545.21	
		<hr/>	\$ 1,053.15

Health & Sanitation

Health Dept. Including Hospital	\$	35.00	
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Highways and Bridges:

Town Road Aid	\$	881.87	
Town Maintenance:			
Summer	\$	2,190.87	
Winter		1,848.51	
General Expenses of Highway		2,487.63	
Class V Highways		3,588.59	
		<hr/>	\$ 10,997.47

Public Welfare:

Old Age Assistance	\$	1,100.95	
Town Poor		1,135.99	
County Poor		73.95	
		<hr/>	\$ 2,310.89

Public Service Enterprises:

Cemeteries			83.30
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Receipts (Continued)

From Local Sources, Except Taxes:

Dog Licenses	\$ 158.22
Motor Vehicle Permits	946.47
Temporary Loans	9,000.00
Refund - Acct. County Poor	73.95
Rent of Grader	15.00
	<hr/> \$ 10,193.64
Total Receipts from all Sources	<hr/> \$ 41,295.57
Balance, January 1, 1960	6,606.45
Grand Total	<hr/> \$ 47,902.02

Expenditures**(Continued)****Patriotic Purposes:**

Memorial Day	\$	54.00
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Unclassified:

Taxes Bought by Town	\$	1,970.90
Advertising & Regional Associations		37.99
Social Security and Retirement		170.43
Damages & Legal		227.33
Withholding Tax		(43.80)
	\$	2,362.85

Interest:

Paid on Temporary Loans	\$	186.45
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Outlay for New Construction and Improvements:

New Construction - Bridges		481.12
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Indebtedness:

Payments on Temporary Loans		9,000.00
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Payments to Other Governmental Divisions:

State Head Taxes, Penalties Paid to		
-------------------------------------	--	--

State Treasurer:		
------------------	--	--

1959 Account	\$	170.27
1960 Account		270.00
	\$	440.27

County Tax		715.79
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School District:

1959-60 Appropriation	\$	7,857.91
1960-61 Appropriation		4,500.00
		12,357.91

Bond & Debt Retirement (Yield Tax)		89.37
	\$	13,603.34

Total Expenditures for All Purposes	\$	42,250.07
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Balance, December 31, 1960		5,651.95
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Grand Total	\$	47,902.02
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EXHIBIT B-2

**Summary of Receipts, Expenditures and
Proof of Balance**

Period April 13, 1960 to December 31, 1960

Balance, April 13, 1960	\$ 2,683.49	
Receipts during Period	33,890.52	
	<hr/>	
	\$ 36,574.01	
Expenditures during Period	30,922.06	
	<hr/>	
Balance, December 31, 1960		\$ 5,651.95

Proof of Balance

Balance in Lisbon Savings Bank & Trust Co.,
as per Statement dated
December 31, 1960

\$ 5,228.81

Add: Deposit Credited:

January 4, 1961

\$ 4,027.43

January 5, 1961

89.94

January 6, 1961

2.00

4,119.37

\$ 9,348.18

Less: Outstanding Checks

3,696.23

Reconciled Balance, December 31, 1960

\$ 5,651.95

EXHIBIT C-1**Town of Lyman****Summary of Warrants**

Fiscal Year Ended December 31, 1960

Debits	1960	1959	Levies of:			
			1958	1957	1956	1955
Uncollected Taxes, January 1, 1960:						
Property Taxes		402.68	110.87	5.50		
Poll Taxes		29.89	8.00	4.00	2.00	2.00
Yield Taxes		672.26	76.02	2.88		
Taxes Committed to Collector:						
Property Taxes	24,192.32					
Poll Taxes	168.00					
Yield Taxes	719.53					
Added Taxes:						
Poll Taxes	4.00	4.00				
Interest Collected	9.45	85.91	9.12	.35		
	\$25,093.30	\$1,194.74	\$204.01	\$12.73	\$2.00	\$2.00
Credits						
Remittances to Treasurer:						
Property Taxes	\$23,521.42	\$ 302.38	\$	\$5.00		
Poll Taxes	148.00	25.89	2.00			
Yield Taxes	361.57	527.78	76.02	2.88		
Interest	9.45	85.91	9.12	.35		
Discounts Allowed	283.73					
Abatements Allowed:						
Property Taxes	114.00			.50		
Poll Taxes	10.00	2.00	6.00	4.00	2.00	2.00
Yield Taxes		144.48				
Uncollected Taxes, December 31, 1960:						
Property Taxes	277.17	100.30	110.87			
Poll Taxes	14.00	6.00				
Yield Taxes	357.96					
	\$25,097.30	\$1,194.74	\$204.01	\$12.73	\$2.00	\$2.00
Less: Excess Remittance						
A/c Property Taxes	4.00					
	\$25,093.30	\$1,194.74	\$204.01	\$12.73	\$2.00	\$2.00

EXHIBIT C-2**Town of Lyman****Summary of State Head Tax Warrants**

Fiscal Year Ended December 31, 1960

Debits	1960	1959	Levies of:		1956
			1958	1957	
Uncollected Head Taxes, January 1, 1960	\$	\$ 80.00	\$ 20.00	\$ 10.00	\$ 5.00
Head Taxes Committed to Collector	465.00				
Added during Year	10.00	15.00			
Penalties Collected	6.50	8.00	.50		
	\$ 481.50	\$ 103.00	\$ 20.50	\$ 10.00	\$ 5.00
Credits					
Remittances to Treasurer					
Head Taxes	\$ 410.00	\$ 80.00	\$ 5.00		
Penalties	6.50	8.00	.50		
Abatements Allowed	15.00		15.00	10.00	5.00
Uncollected Taxes, December 31, 1960	50.00	15.00			
	\$ 481.50	\$ 103.00	\$ 20.50	\$ 10.00	\$ 5.00

EXHIBIT C-3**Town of Lyman****Summary of Tax Sale Accounts**

Fiscal Year Ended December 31, 1960

Debits	1960	Levies of:	
		1959	1958
Unredeemed Taxes, January 1, 1960		\$1,652.74	\$ 656.21
Tax Sale, Dec. 31, 1960	\$1,970.90		
Interest After Sale		16.15	96.73
	\$1,970.90	\$1,668.89	\$ 752.94
Credits			
Remittances to Treasurer:			
Redemptions	\$ 99.99	\$ 786.43	\$ 639.69
Interest		16.15	96.73
Unredeemed Taxes, December 31, 1960	1,870.91	866.31	16.52
	\$1,970.90	\$1,668.89	\$ 752.94

EXHIBIT D**Summary of Town Clerk's Accounts**

Period April 13, 1960 to December 31, 1960

Debits

Cash on hand, April 13, 1960:

Motor Vehicle Permits	\$ 162.19	
Dog Licenses	4.22	
	<u> </u>	\$166.41

Motor Vehicle Permits Issued:

1960 Nos. 194795-194829	\$203.18
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Dog Licenses Issued:

1 at .50	\$.50	
47 at \$2.00	94.00	
9 at \$5.00	45.00	
Penalties	14.00	
	<u> </u>	153.50
		<u> </u> \$523.09

Credits**Remittances to Treasurer:**

Motor Vehice Permits

A/c Mrs. B. Patten	\$ 162.19	
Mrs. C. Birch	202.98	
	<u> </u>	\$365.17

Dog Licenses

A/c Mrs. B. Patten	\$ 4.22	
Mrs. C. Birch	154.00	
	<u> </u>	\$158.22

 \$ 523.39

Less: Over Remit. a/c Dog Licenses .50

Add: Under " " Mot.Veh.Per. .20

 .30 \$523.09

EXHIBIT E**Cemetery Trust Funds****Statement of Principal, Income and Investments**

Fiscal Year Ended December 31, 1960

Fund	Amount of Prin.	Balance Jan. 1, 60	Income During Year	Expended During Year	Balance Dec. 31, 60	Bal. of Prin. and Income Dec. 31, 60
Ellen Thornton	\$ 200.00	\$ 47.47	\$ 7.48	\$	\$ 54.95	\$ 254.95
Albert Dow	100.00	27.09	3.85		30.94	130.94
Candis Miner	200.00	70.76	8.16		78.92	278.92
H. H. Porter	150.00	31.52	5.48		37.00	187.00
J. E. Richardson	200.00	74.82	12.22	51.90	35.14	235.14
Frye Fund (Moulton Hill Cemetery)	250.00		243.22		243.22	493.22
	<u>\$1,100.00</u>	<u>\$ 251.66</u>	<u>\$ 280.41</u>	<u>\$ 51.90</u>	<u>\$ 480.17</u>	<u>\$1,580.17</u>

Investments: Lisbon Savings Bank & Trust Company:

A/c Thornton	Pass Book No. 7855	\$ 254.95
A/c Dow	7716	130.94
A/c Miner	6502	278.92
A/c Porter	14502	187.00
A/c Richardson	14555	235.14
A/c Frye Fund	14144	493.22
		<u>\$1,580.17</u>

EXHIBIT F**Town Officers' Surety Bonds 1960**

Town Clerk:	Number	Amount	Term
Clara K. Birch			Beginning
Travelers Indemnity Co.	110-61056	\$1,000.00	3-8-60

Town Treasurer:

Vera K. Welch			
Travelers Indemnity Co.	116-61056	\$4,100.00	3-8-60

Tax Collector:

William H. Stephens, Jr.			
Travelers Indemnity Co.	868526	\$6,000.00	3-8-60

Road Agent:

Joseph Richards, Jr.			
Travelers Indemnity Co.	868507	\$ 500.00	3-8-60

Trustees of Trust Funds:

Mildred Presby	N13395	\$1,000.00	
Stella Meserve	N13390	\$1,000.00	
Marion Hubbard	N13396	\$1,000.00	
New Hampshire Fire Ins. Co.			3-8-60

ANNUAL REPORT
of the
LYMAN SCHOOL DISTRICT

DISTRICT OFFICERS

School Board

Mr. Albert Santy, Ch.	Term Expires 1961
Mrs. Kathleen Locke	Term Expires 1962
Mrs. Juanita Hubbard	Term Expires 1963

Other District Officers

Mrs. Clara Birch	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Bertha Bonor	Clerk
Mrs. Bessie Patten (Deceased)	Auditor
Mrs. Marion Hubbard (Appointed)	Auditor
Mr. Albert Santy	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

Teacher

Mrs. Clara Birch	Grades 1-5
Mrs. Ruth Robar	School Nurse
Mr. Fred Santy	Custodian

WARRANT

To the Inhabitants of the School District in the town of Lyman, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the twenty-fifth day of March, 1961, at two o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
9. To see if the District will authorize the School Board to make application for, and to receive, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State Agencies.
10. To transact any other business that may legally come before this meeting.

ALBERT SANTY
KATHLEEN LOCKE
JUANITA HUBBARD
School Board

BUDGET FOR SCHOOL DISTRICT OF LYMAN 1961-1962

	Paid Out 1959-60	Budget 1960-61	Paid Out to Jan. 1, '61	Proposed Budget 1961-62
Administration				
1. Salaries of District Officers	\$ 101.00	\$ 105.00	\$	\$ 105.00
2. Supt. Salary (Local Share)	109.87	120.00	117.60	135.00
3. Tax for Statewide Supervision	86.00	86.00	88.00	92.00
4. Salaries of Other Adm. Personnel	94.16	100.00	88.20	110.00
5. Supplies and Expenses	144.65	150.00	92.02	150.00
Instruction				
6. Teacher's Salary	2,985.47	3,100.00	1,155.98	3,300.00
7. Books and Other Instr. Aids	41.47	120.00	87.78	120.00
8. Scholars' Supplies	223.34	120.00	150.16	180.00
10. Supplies and Other Expenses	55.42	10.00		10.00
Operation of School Plant				
11. Salaries of Janitors	617.00	615.00	234.60	615.00
12. Fuel or Heat	256.17	350.00	18.00	300.00
13. Water, Light, Supplies and Exp.	72.51	75.00	31.46	75.00
Maintenance of School Plant				
14. Repairs and Replacements	564.08	50.00	255.43	50.00
Auxiliary Activities				
15. Health Supervision	79.53	90.00	70.00	90.00
16. Transportation	2,848.00	2,880.00	1,273.00	3,060.00
17. Tuition	4,495.10	6,185.00	2,869.50	8,280.00
Fixed Charges				
19. Retirement and Social Security	254.23	225.00	18.20	300.00
20. Insurance, Treas. Bond and Exp.	5.00	185.00	182.28	5.00
Capital Outlay				
22. Additions & Improvement to Bldgs.		25.00		25.00
24. Contingency Fund		200.00		200.00
TOTAL	\$13,033.00	\$14,791.00	\$6,732.21	\$17,202.00

SCHOOL BOARD'S ESTIMATE 1961-1962

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1961.

Total amount required to meet School Board's budget as itemized in Column 4 of the Budget Report.

\$17,202.00

Estimated Income of the District

Balance June 30, 1961	\$ 200.00
State Aid	2,000.00
Tuition	450.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$17,202.00 for the school year 1961-1962.

ALBERT SANTY
KATHLEEN LOCKE
JUANITA HUBBARD
School Board

Recommended Motion:

Moved that the School District raise and appropriate \$17,202.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the Town for school purposes.

STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1959 to June 30, 1960

RECEIPTS

Cash on hand, July 1, 1959	\$	359.83	
Federal Aid:			
National Defense Ed. Act		29.82	
State Aid: Foundation Aid		858.06	
Local Taxation:			
Current Appropriation		11,857.91	
Other Sources: Tuition		450.00	
			—————\$ 13,555.62

PAYMENTS

Orders of the School Board	\$	13,033.00	
Cash on hand at End of Year (June 30, 1960)		522.62	
			—————\$ 13,555.62

July 1, 1960 to January 1, 1961

RECEIPTS

Cash on hand, July 1, 1960	\$	522.62	
Current Appropriation		4,500.00	
State Aid		1,870.16	
			—————\$ 6,892.78

PAYMENTS

Orders of the School Board	\$	6,732.21	
Cash on hand at January 1, 1961		160.57	
			—————\$ 6,892.78

BALANCE SHEET**June 30, 1960****Assets**

Cash on Hand June 30, 1960	\$ 522.62
	————— \$ 522.62

Liabilities

Accounts Owed by District:

Collector of Internal Revenue	\$ 136.20
Excess of Assets over Liabilities	386.42
	————— \$ 522.62

STATISTICAL TABLE 1959-1960

SCHOOL	Lyman
TOTAL ENROLLMENT	29
TOTAL AVERAGE ATTENDANCE	26.6
TOTAL AVERAGE ABSENCE	1.7
PERCENT OF ATTENDANCE	94.05
AVERAGE TARDINESS	None

ROLL OF PERFECT ATTENDANCE

Shirley Clough Grade 1

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1960

Cash on hand July 1, 1959	\$ 359.83
Received from Selectmen:	
Current Appropriation	\$ 11,857.91
Received from State Treasurer:	
State Aid	858.06
National Defence Ed. Act	29.82
Received from Tuitions	450.00
 Total Receipts	 —————\$ 13,195.79
 Total Amount Available for Fiscal Year	 —————\$ 13,555.62
 Less School Board Orders Paid	 —————13,033.00
 Balance on Hand, June 30, 1960	 —————\$ 522.62

MYRTLE O. STEPHENS,
Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Lyman of which the above is a true summary for the fiscal year ending June 30, 1960 and find them correct in all respects.

MARION HUBBARD,
Auditor

SUPERINTENDENT'S REPORT

To the School Board and Citizens of the Lyman School District:

I herewith submit my eighteenth annual report as Superintendent of Schools.

The total enrollment in your school last year was 29. The average membership was 28.3 and the percent of attendance was 94.05.

There were 11 elementary and 6 high school pupils attending in Lisbon, and for a short time one pupil attended St. Johnsbury Academy.

Under the Foster Child Law Lyman paid tuition for one high school pupil who attended Orford High School and received tuition for two elementary pupils from Lebanon School District. One of these pupils attended school in Lisbon and the tuition received was a reimbursement of tuition paid to Lisbon Special School District.

The present enrollment is as follows: 28 pupils in Grades 1-5, 11 pupils in Grades 6 through 8 at Lisbon and 7 pupils in the high school.

This year Lyman will receive tuition for two foster children and pay tuition for one child enrolled at Orford High School.

In June, there will be no Lyman pupils to be graduated from Lisbon High School. Rachel Santy will graduate at Orford. Next year there are three to graduate at Lisbon.

The greater portion of your school budget is for tuition. Tuition rates at Lisbon are moderate and below the State average cost of instruction. These **tuition rates** are set so that all districts share equally in school costs.

At our last meeting the School Board discussed putting the transportation out to bids. The matter will be presented at the annual school meeting. We welcome your suggestions.

In the budget we are recommending a salary increase of \$200 for Mrs. Birch. In view of her fine work, her low basic salary, and the fact there was no increase last year, this should be accepted. The average salary for rural teachers is several hundred dollars more than the salary proposed.

As local education taxes increase, State and Federal Government steps in. Lyman now receives \$1,870.16 State Aid. Next year this amount should increase. There are possibilities for transportation aid and Federal Aid. At the present time the Federal Government is considering \$50.00 per pupil. There is a bill in the Legislature for 25% transportation aid.

Your School Board is in close touch with school affairs. They will appreciate your suggestions and will be most willing to help you should the need arise.

I wish to thank Mrs. Birch and all who help in this important work of education.

Respectfully submitted,
RONALD A. PERHAM
Superintendent of Schools

LYMAN SCHOOL DISTRICT EXPENDITURES 1959-1960

Administration

1. Salaries of District Officers		
Albert Santy, School Board	26.19	
Kathleen Locke, School Board	24.25	
Juanita Hubbard, Chairman		
School Board	29.10	
Myrtle Stephens, Treasurer	12.61	
Mildred Presby, Clerk	1.46	
Bessie Patten, Auditor	2.91	
Clara Birch, Moderator	1.46	
Treasurer, State of N. H.	3.02	101.00
2. Superintendent's Salary		
Treasurer, Supervisory Union #34		109.87
3. Tax for Statewide Supervision		
Treasurer, State of N. H.		86.00
4. Salaries of Other Adm. Personnel		
Albert Santy, Truant Officer	4.85	
Juanita Hubbard, Census	2.42	
Treasurer, Supervisory Union, Sec.	86.66	
Treasurer, State of N. H.	.23	94.16
5. Supplies & Other Expenses		
Treasurer, Supervisory Union,		
travel & office	86.97	
Harrison Publishing House,		
annual reports	50.00	
N. H. School Boards Association,		
dues	5.00	
Myrtle Stephens, supplies	2.68	144.65

Instruction

6. Teachers' Salaries		
Clara Birch	2,419.02	
Treasurer, State of N. H.	86.80	
Collector of Internal Revenue	317.80	
N. H. Teachers Retirement	140.10	
N. H. Dept. Public Welfare	21.75	2,985.47
7. Books		
Clara Birch	7.75	
World Book Co.	2.13	
Harr Wagner Publishing Co.	.65	

	Scott, Foresman & Co.	4.94	
	Follett Publishing Co.	10.50	
	American Education Publications	15.50	41.47
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8.	Scholars' Supplies		
	Office Supply Center,		
	Shannon Board	4.18	
	Cascade School Supplies,		
	Science Kit	60.98	
	Lisbon Town School District	130.00	
	Lisbon Special School District	4.33	
	Clark-Goudie Hardware	1.25	
	World Book Co.	22.60	223.34
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10.	Other Supplies & Expenses		
	Robert B. Bryant	16.34	
	Courier Printing Co., checks		
	& vouchers	23.00	
	James Locke, moving desks from		
	No. Lisbon	15.00	
	Tierney Typewriter Co.	1.08	55.42
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Operation of School Plant			
11.	Janitor's Salary		
	Fred Santy	597.75	
	Treasurer, State of N. H.	19.25	617.00
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12.	Fuel or Heat		
	Ray Fenoff	16.50	
	Wirthmore Stores	239.67	256.17
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13.	Water, Light, Supplies & Expenses		
	Lyman General Store	4.50	
	Public Service Co. of N. H.	42.21	
	Franconia School District,		
	paper cups	3.60	
	The Peck Company, paper towels	22.20	72.51
<hr/>			
Maintenance of School Plant			
14.	Repairs & Replacements		
	Clifford Varney, digging &		
	covering valves	14.25	
	Beverly Varney, cleaning	21.00	
	Wm. Stephens, Jr., labor		

on new spring	111.10	
Clinton Clough, on new spring	118.55	
Wm. Stephens, Jr., labor on desks & exit doors	32.30	
Wirthmore Stores, lumber for steps	15.04	
Gowing & Chamerlin, pipe and pump rental	20.84	
Lisbon Town School District, desks & chairs	175.00	
Franconia School District, desks & chairs	56.00	564.08

Auxiliary Activities

15. Health

Lisbon District Nursing Association	50.00	
H. C. Pickwick, M.D., examinations	15.50	
Lisbon Special School District, unicaps	12.00	
Family Drug Store, first aid supplies	2.03	79.53

16. Transportation

Harvey Locke	2,136.00	
Clara Birch	712.00	2,848.00

17. Tuition

St. Johnsbury Academy	44.40	
Orford School District	350.00	
Lisbon Special School District	4,100.70	4,495.10

Fixed Charges

19. Retirement & Soc. Sec.

N. H. Dept. Public Welfare, Soc. Sec.	65.13	
N. H. Dept. Public Welfare, Adm. Costs	2.00	
Treasurer, Supervisory Union, Supt. Ret.	7.74	
Treasurer, State of N. H.	22.50	
N. H. Teachers Retirement	156.86	254.23

20. Insurance

Merrill's Insurance Agency, Treas. Bond	5.00	
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TOTAL

\$13,033.00

SUPERVISORY UNION NO. 34

REPORT OF SUPERINTENDENT'S SALARY

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire, requires that school district annual reports show the total amount paid to the superintendent.

One-half of the supervisory union expenses is prorated among the several school districts of the union on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of Supervisory Union #34, during 1959-1960, received a salary of \$7,800.00 which was made up as follows: \$4,250.00 paid by the State Department of Education from the per capita tax and \$3,550.00 prorated among the several school districts. Allowance of \$1,100.00 for travel within the Union was also prorated as stated above.

The table below shows the proration of salary and travel charged to each school district.

<i>District</i>	<i>Salary</i>	<i>Travel</i>
Benton	\$ 47.39	\$ 14.69
Easton	49.52	15.34
Franconia	492.21	152.52
Landaff	89.64	27.77
Lincoln	1,246.58	386.26
Lisbon Special	1,077.25	333.79
Lisbon Town	274.42	85.03
Lyman	109.87	34.05
Superior Hill	163.12	50.55
	<hr/>	<hr/>
	\$3,550.00	\$1,100.00

RONALD A. PERHAM
Superintendent of Schools

BIRTHS — 1960

Date of Birth and Name of Child	Sex	No. of Child	Name of Father	Name of Mother	Parents' Residence	Birthplace of Father	Birthplace of Mother
Jan. 6, 1960 David Scott	M	5th	Myron William Aldrich	Dellamae Janet Aldrich	Lyman, N. H.	Lyman, N. H.	Whitefield, N. H.
May 27, 1960 Russell Erwin	M	4th	Durwood Dana Hubbard	Juanita Grace Johnson	Lyman, N. H.	Lyman, N. H.	Waterbury, Vt.
June 16, 1960 Robert William	M	5th	Robert Edward Fenoff	Lillian Mae Brooks	Lyman, N. H.	E. Thetford, Vt.	Haverhill, N. H.
June 16, 1960 Richard Winfield	M	6th	Robert Edward Fenoff	Lillian Mae Brooks	Lyman, N. H.	Haverhill, N. H.	Haverhill, N. H.
July 11, 1960 Joseph Rene	M	4th	Henry Joseph Coyer	Ruth Barbara Casey	Lyman, N. H.	Woodsville, N. H.	St. Albans, Vt.
Aug. 28, 1960 Lynn Marie	F	1st	Clarence Ellsworth Hubbard	Patricia Helen Ward	Lyman, N. H.	Littleton, N. H.	Monroe, N. H.
DELAYED CERTIFICATES OF BIRTH:							
Jan. 17, 1890 Dana L.	M		Albert W. Hubbard	Jennie Hanno	Lyman, N. H.	New Hampshire	New Hampshire
Jan. 28, 1899 Dorothy M.	F		Albert G. Santy	Mary Upton	Lyman, N. H.	New Hampshire	Nova Scotia

DEATHS — 1960

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married, Single or Widowed	Occupation	Name of Father	Name of Mother
July 9, 1960 Lisbon, N.H.	Bessie Arlen Patten	74	Littleton, N. H.	F	W	Town Clerk	Lewis Hurlbutt	Jennie Parker

